

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L200000
FILED 8:
January
Sec. Of s
dbruce

Article I

The name of the Limited Liability Company is:

SM TAX ADVISORS LLC

Article II

The street address of the principal office of the Limited Liability Company is:

104 CRANDON BOULEVARD
SUITE 300B
KEY BISCAYNE, FL. UN 33149

The mailing address of the Limited Liability Company is:

104 CRANDON BOULEVARD
SUITE 300B
KEY BISCAYNE, FL. UN 33149

Article III

The name and Florida street address of the registered agent is:

PLUSCPA PA
104 CRANDON BOULEVARD
SUITE 300B
KEY BISCAYNE, FL. 33149

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: SYLVIA SANNIA

Article IV

L200000
FILED 8:
January
Sec. Of s
dbruce

The name and address of person(s) authorized to manage LLC:

Title: MGR
SYLVIA SANNIA
104 CRANDON BLVD STE 300B
KEY BISCAYNE, FL. 33149 UN

Title: MGR
ANTONIO G MARTIN
36 BROOKHILL AVE
EDISON, NJ. 08817

Signature of member or an authorized representative

Electronic Signature: SYLVIA SANNIA

I am the member or authorized representative submitting these Articles of Organization and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of the LLC and every year thereafter to maintain "active" status.